IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 452 of 2006(D)

PETITIONER:

PRECOT MILLS LTD., `D' UNIT,
CHANDRAPURAM, WALAYAR, PALAKKAD-678 624,
REPRESENTED BY ITS ADMINISTRATION
MANAGER, SRI. T.V. ANANTHAKRISHNAN.

BY ADV. SRI.ANTONY DOMINIC
SRI.A.M.SHAFFIQUE
SRI.E.K.NANDAKUMAR
SRI.A.K.JAYASANKAR NAMBIAR
SRI.ANIL D. NAIR

RESPONDENTS:
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1. ASSISTANT COMMISSIONER OF COMMERCIAL TAXES (ASSMT.) SPECIAL CIRCLE, PALAKKAD.

2. SALES TAX INSPECTOR, SALES TAX CHECK POST, WALAYAR, PALAKKAD-678 624.

3. STATE OF KERALA, REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, KERALA GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI.JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC NO.452/2006

APPENDIX

PETITIONER'S EXHIBITS

EXHIBIT P1: TRUE COPY OF THE INVOICE DATED 25TH NOVEMBER 2005 BY THE SUPPLIR IN TAIWAN NO.DH941125, SUPPLIED BY DOGETECH INDUSTRICL CO.LTD.

EXHIBIT P2: TRUE COPY OF THE BILL OF ENTRY FOR HOME CONSUMPTIOND ATED 29.12.2005, NO.935941.

EXHIBIT P3: TRUE COPY OF THE TR6 CHALLAND ATED 31ST DECEMBER 2005, TRG, CHALLEN NO.98498670

EXHIBIT P4: TRUE COPY OF THE NOTICE DATED 2.1.2006 NO.ET/453613/06-07 ISSUED BY THE 2ND RESPONDENT.

//TRUE COPY//

P.A. TO JUDGE

P.R.RAMAN, J.

W.P.(C) NO. 452 OF 2006

Dated this the 20th day of December, 2006

J U D G M E N T

In the light of the decision of the Division Bench in **Thressiama v. State of Kerala & Another** (O.P. No.434/1996) and connected cases, it has to be held that levy of Entry Tax is illegal and unconstitutional. In view of the above decision, this writ petition is allowed declaring that the petitioner is not liable for payment of Entry Tax.

The writ petition is allowed as above.

P.R.RAMAN, JUDGE

Rp